
STATE OF WISCONSIN SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 1998

OMB Circular A-133 requires the auditor to prepare a schedule of findings and questioned costs that includes the following three sections:

1. a summary of the auditor's results;
2. findings relating to the financial statements, which are required to be reported in accordance with *Government Auditing Standards*; and
3. findings and questioned costs for federal awards.

SECTION I—Summary of Auditor's Results

As required by OMB Circular A-133, the Wisconsin Legislative Audit Bureau is providing the following summary information related to the State of Wisconsin's single audit for FY 1997-98:

- We issued a qualified opinion on the State of Wisconsin's general purpose financial statements. Our opinion was qualified for the year 2000 disclosures based on the guidance issued by the American Institute of Certified Public Accountants concerning the required year 2000 disclosures. Because of the unprecedented nature of the year 2000 issues, their effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter.
- We noted several reportable conditions in internal control over financial reporting that were included in our "Independent Auditor's Report on the State of Wisconsin's Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards," dated December 18, 1998. We identified one matter involving the Department of Employee Trust Funds and three matters involving the University of Wisconsin (UW) System's financial reporting system and processes that are material weaknesses in internal control over financial reporting.
- We noted no instances of noncompliance that were material to the State of Wisconsin's general purpose financial statements.

- We noted several reportable conditions in internal control over major federal programs, none of which were considered to be material weaknesses.
- We issued an unqualified opinion on the State of Wisconsin’s compliance with requirements applicable to its major federal programs.
- We disclosed findings that are required to be reported under OMB Circular A-133, Section 510(a). These findings are described in the single audit agency report narratives and accompanying summaries of findings and questioned costs.
- The dollar threshold used to distinguish between “type A” and “type B” programs, as prescribed by OMB Circular A-133, Section 520(b), was \$14,400,000.
- The State of Wisconsin did not qualify as a low-risk auditee under OMB Circular A-133, Section 530.
- The following were major federal grant programs, determined in accordance with OMB Circular A-133, Section 520:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.550	Food Distribution
10.551/.561	Food Stamp Cluster
10.553/.555/.556/.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance Projects
14.231	Emergency Shelter Grants Program
17.250/.246	Job Training Partnership Act Cluster
20.205	Highway Planning and Construction
20.500/.507	Federal Transit Cluster
39.003	Donation of Federal Surplus Personal Property
66.432	State Public Water System Supervision
66.458	Capitalization Grants for State Revolving Funds
84.048	Vocational Education—Basic Grants to States
84.276	Goals 2000—State and Local Education Systemic Improvement Grants
84.278	School-to-Work Opportunities Act of 1994
93.044/.045	Aging Cluster
93.558	Temporary Assistance for Needy Families
93.561	Job Opportunities and Basic Skills Training
93.563	Child Support Enforcement
93.566	Refugee and Entrant Assistance—State Administered Programs
93.575	Child Care and Development Block Grant

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.645	Child Welfare Services—State Grants
93.658	Foster Care—Title IV-E
93.667	Social Services Block Grant
93.775/.777/.778	Medicaid Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse Research and Development Cluster Student Financial Aid Cluster, limited to: UW-Madison UW-Green Bay UW-River Falls UW Colleges Higher Educational Aids Board

SECTION II—Financial Statement Findings

This section of the schedule includes all reportable conditions related to internal control over financial reporting that are required to be reported by generally accepted auditing standards and *Government Auditing Standards*, including those that do not affect federal awards. Repeat findings from audit report 98-12 are indicated with an asterisk (*).

Finding WI-98-45 Improvement in Security at the Data Centers*

Criteria: To provide proper internal control, security at the State’s two data centers should be established to ensure data and transactions processed at the data centers are not susceptible to unauthorized manipulation.

Condition: A number of improvements are needed at each of the State’s two data centers to provide a more secure computing environment, including access to critical functions and data and changes to operations functions.

Questioned Costs: None

Context: The State’s two data centers each provide centralized computer processing facilities in which critical accounting and payroll data are processed.

Effect: Weak security and operations controls at the data center increase the risk that unauthorized or erroneous changes are made to accounting, payroll, and other data.

Cause: Due to large-scale changes at the data centers, security concerns were not adequately addressed.

Recommendation: We recommend the data centers review their security and improve controls.

Management Response: The data centers agree to review these areas and develop procedures to improve controls.

Finding WI-98-46 Programmer Access to Critical Production Programs

Criteria: To provide proper internal control, controls should be established to prevent programs from being put into production without proper oversight and review.

Condition: We noted concerns related to excessive access to production programs at several agencies. Programmers could move programs from test to production without proper oversight and review at the University of Wisconsin, Department of Administration, Department of Revenue, Department of Natural Resources, and Department of Transportation.

Questioned Costs: None

Context: These agencies maintain critical systems, including financial data for the University of Wisconsin (UW) System accounting and payroll systems, employee benefit systems, central accounting and payroll systems, and other systems critical to agency operations.

Effect: Programmers with extensive knowledge of the computer programs could make unauthorized changes to the programs and conceal those changes, resulting in undetected erroneous or fraudulent information.

Cause: Controls were not developed to ensure proper oversight before programs are moved to production.

Recommendation: We recommend agencies remove programmers' "write" access to production programs or implement adequate compensating controls.

Management Response: The agencies acknowledge programmers' access to production programs represents a risk and agree to review the situation.

Finding WI-98-47 Programmer Access to the State's Central Accounting System Data*

Criteria: To provide proper internal control, programmer duties should be separated from production and data control duties.

Condition: Programmers for the State's central accounting system have "write" and "allocate" access to production data that allow programmers to change the data stored in the dataset.

Questioned Costs: None

Context: The State's central accounting system maintains the State's official accounting records. The system processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State's general purpose financial statements.

Effect: Programmers with "write" and "allocate" access and extensive knowledge of the computer programs in the system could make unauthorized changes to data and conceal those changes.

Cause: The Department of Administration requires computer programmers to perform production and data-control duties.

Recommendation: We recommend the Department of Administration reduce access and actively monitor all remaining "write" and "allocate" access.

Management's Response: The Department of Administration recognizes that this area represents a risk and will continue to seek ways to reduce this risk.

Finding WI-98-48 Access to the State's Central Accounting System Transactions

Criteria: To provide proper internal control, access to an accounting system should be limited based on employees' job duties and should provide for adequate separation of duties among employees.

Condition: We noted concerns with access to the State's central accounting system at the Department of Administration that have allowed employees the ability to enter and approve certain transactions on the state accounting system, including those that generate checks.

Questioned Costs: None

Context: The State's accounting system processes financial data for all state agencies and is the main source of information for financial schedules and statements, including the State's general purpose financial statements.

Effect: The ability to enter and approve transactions increases the risk that unauthorized transactions will be processed.

Cause: The Department believes the access is necessary to complete transactions in the case of an emergency.

Recommendation: We recommend the Department of Administration review access to the central accounting system and make appropriate changes to ensure proper separation of duties.

Management's Response: The Department of Administration has accepted the risk of allowing a few key employees the ability to enter and approve accounting transactions.

Finding WI-98-49 Excessive Access to Department of Administration Data and Transactions

Criteria: To provide proper internal control, programmer duties should be separate from functions that update financial systems, including updates to production transactions and data. In addition, other employees' access to production data should be limited to those employees responsible for production.

Condition: A number of employees, including programmers, at the Department of Administration are allowed to make changes to production data and financial transactions.

Questioned Costs: None

Context: Department of Administration maintains the Financial Input System, which transfers information to the State's central accounting system. Several employees, including programmers, have been given access to directly update the production data and transactions of these systems rather than use the various input screens.

Effect: Programmers with extensive knowledge of the systems could make unauthorized changes to data and conceal those changes. Other employees could also make unauthorized changes to production data.

Cause: The Department of Administration uses programmers and other employees to fix problems with its systems or transactions and has granted them access to production data and transactions.

Recommendation: We recommend the Department of Administration limit programmer and other employee access to production data and transactions.

Management Response: The Department of Administration has accepted the risk of allowing key employees have access to production files.

Finding WI-98-50 Department of Administration Capital Accounting Unit Control Environment*

Criteria: To provide proper internal control, the control environment should reflect the overall attitude and awareness of an organization concerning the importance of control and its effect on establishing, enhancing, or mitigating the effectiveness of specific controls.

Condition: In prior audits and the current audit, we found significant errors and inconsistencies in the financial information prepared by the Capital Accounting Unit.

Questioned Costs: None

Context: The Capital Accounting Unit is responsible for preparing financial information related to the State's building program for inclusion in the State's general purpose financial statements.

Effect: There is an increased risk that the financial statements contain material misstatements.

Cause: There are complex accounting issues related to reporting the activity of the debt service and capital projects funds in accordance with generally accepted accounting principles.

Recommendation: We recommend the Department of Administration take steps to improve its explanations to agency staff concerning the adjusting entries for the State's capital projects and general obligation bonds and that it assist agency staff in reporting this information in the State's financial statements.

Management's Response: The Department of Administration will continue to work to improve communications among Capital Accounting Unit accountants and other state agency accountants. The Department has improved the quality of information being distributed to agencies and expects this to continue.

Finding WI-98-51 Consistency, Completeness, and Accuracy of Data Obtained from UW Campuses*

Criteria: To provide proper internal control, procedures should ensure financial information reported is consistent, complete, accurate, and in accordance with generally accepted accounting principles.

Condition: UW System operates in a decentralized environment in which systems and procedures are monitored and controlled at the campus level. UW System Administration needs to take responsibility for ensuring that data obtained from these systems and control procedures are adequate. We found that the systems and procedures at several campuses did not adequately ensure that library holdings were properly safeguarded and reported. Problems noted included uncertainty about what items to capitalize, inconsistencies in the valuation of library holdings, and lack of reconciliation of library additions to the accounting system. Library holdings as of June 30, 1998, had a reported total value of \$903.7 million, which represents a material portion of UW System's total assets.

Questioned Costs: None

Context: The financial statements for UW System are integrated into the State's general purpose financial statements.

Effect: The risk of material misstatement of financial statement accounts is increased.

Cause: Each UW campus maintains its own systems and processes to control and account for financial data, including assets such as library holdings.

Recommendation: We recommend UW System Administration take steps to ensure the consistency, completeness, and accuracy of information obtained from the campuses. Specifically in relation to library holdings, we recommend UW System Administration take steps to: 1) ensure the appropriate valuation of library holdings, 2) require all campuses to reconcile library additions to accounting data, 3) continue to instruct campuses to exclude non-capital library expenditures from library additions, and 4) provide instructions to campuses to ensure consistent recording of government documents.

Management's Response: UW System Administration does not view the fact that each UW campuses bears responsibility for the accuracy of campus-related financial information as an internal control weakness. As part of year-end reporting procedures, the chief administrative officer of each UW campus certifies that the information is materially accurate and has been completed in accordance with instructions issued by UW System Administration. To the extent possible, UW System Administration staff review campus-related information for consistency, completeness, and accuracy. Through written instructions and discussions with campus staff, UW System Administration will continue to instruct the UW campuses on valuation of library holdings, reconciling library additions to the accounting records, and including only appropriate expenditures in library additions. In addition, UW System Administration will provide instructions to campuses to ensure consistent recording of government documents.

Finding WI-98-52 Reconciliation of UW System Records with the State's Official Records*

Criteria: To provide proper internal control, an agency's records should reconcile to the official records for the State.

Condition: UW System's accounting records have not been fully reconciled to the State's official records since the State's current accounting system was implemented in FY 1993-94.

Questioned Costs: None

Context: The financial statements for UW System are integrated into the State's general purpose financial statements.

Effect: Differences in the balance sheet accounts exist between UW System's accounting records and the State's official accounting records.

Cause: The State implemented a new accounting system in FY 1993-94, and UW System has not devoted sufficient resources to reconciling its records with the State's central accounting system. In addition, the complexity of the reconciliation process and the high level of communication needed between UW System and the

Department of Administration, which maintains the State's central accounting system, add to the difficulty of performing this reconciliation.

Recommendation: We recommend UW System Administration continue its efforts to reconcile its records with the State's official accounting records. To aid in this process, we further recommend that UW System Administration develop procedures and devote resources to performing monthly reconciliations of cash balances.

Management's Response: UW System Administration agrees with our recommendations and will continue its efforts to reconcile its records with the State's official accounting records by performing the recommended monthly reconciliation of cash balances and by taking additional steps to identify differences.

Finding WI-98-53 Excessive Access to UW System Data

Criteria: To provide proper internal control, the UW-Madison Division of Information Technology (DoIT) should limit access to financial and payroll production transactions and data to only those individuals who need it to perform their job duties.

Condition: Several DoIT employees, including programmers and computer operators, were given access to UW Processing Center's (UWPC) accounting and payroll production transactions and data. Subsequently, there was a reorganization within DoIT, but access for several DoIT employees who no longer need access to accounting and payroll data was left unchanged.

Questioned Costs: None

Context: DoIT maintains critical financial systems, including UWPC accounting and payroll systems. DoIT employees have been given unlimited access to update the production transactions and data of these systems.

Effect: DoIT employees with extensive knowledge of the UWPC systems could make unauthorized changes to data and conceal those changes.

Cause: DoIT staff have not reviewed or changed access rules since FY 1994-95. DoIT staff have indicated that they plan to review and change the rules to establish appropriate access; however, no progress has been made.

Recommendation: We recommend the UW-Madison Division of Information Technology review and revise current access rules to limit access to only those individuals who need it to perform their job duties.

Management's Response: DoIT will complete a comprehensive review and update of access to accounting and payroll data by September 30, 1999.

Finding WI-98-54 Programmer Access to Department of Employee Trust Funds Data*

Criteria: To provide proper internal control, the programmers' ability to access or update production files should be limited, or well-controlled if allowed.

Condition: Programmers have "write" access to most production files, allowing them to change information in these files directly.

Questioned Costs: None

Context: The Department of Employee Trust Funds is the administrator of several public employe benefit programs, including the Wisconsin Retirement System.

Effect: Unlimited ability to access or update production files increases the risk that unauthorized transactions will be processed.

Cause: The Department has indicated that programmers' access is necessary because of a limited number of production support staff.

Recommendation: We recommend the Department of Employee Trust Funds remove programmers' "write" access to production files or implement adequate compensating controls, such as procedures for logging and reviewing programmer access to production files.

Management's Response: The Department agrees with the recommendation and will pursue the implementation of compensating controls.

Finding WI-98-55 Programmer Access to Department of Revenue Data

Criteria: To provide proper internal control, the programmers' ability to access or update production files should be limited, or well-controlled if allowed.

Condition: Programmers have "write" access to production files, allowing them to change information in these files directly.

Questioned Costs: None

Context: The Department of Revenue collects and processes approximately \$9 billion in taxes annually for the State of Wisconsin and issues tax refund checks.

Effect: Unlimited ability to access or update production files increases the risk that unauthorized transactions will be processed.

Cause: The Department of Revenue has indicated that programmers' "write" access was granted to allow more efficient tax processing.

Recommendation: We recommend the Department of Revenue eliminate programmer “write” access to production files.

Management’s Response: The Department of Revenue agrees with the recommendation and will restructure the organization of its information technology staff.

Finding WI-98-56 Excessive Access to the Community Aids Reporting System’s Data and Transactions*

Criteria: The Community Aids Reporting System (CARS) is used to calculate monthly aid payments to organizations and local agencies based upon expenditure reports submitted by these agencies. Beginning in FY 1996-97, CARS processed aids payments for both the Department of Health and Family Services and the Department of Workforce Development. To provide proper internal control, the ability to create accounts for organizations and local agencies on CARS should be separated from the ability to process reimbursements.

Condition: We have concerns regarding access granted to CARS dataset and resource rules for Department of Workforce Development employees. One Department of Workforce Development employee had access to a CARS dataset, and another employee could enter information into CARS through a resource rule. These employees do not need access to CARS because they are not a part of the CARS unit at the Department of Workforce Development. Additionally, eight Department of Workforce Development employees were able to create accounts on CARS for agencies and could process reimbursements for these agencies.

Questioned Costs: None

Context: This system processes more than \$1 billion of aid payments annually.

Effect: Users with unnecessary access and a lack of separation of duties increase the risk that unauthorized transactions could be processed.

Cause: During FY 1996-97, a reorganization took place in which the Department of Workforce Development became responsible for former Department of Health and Family Services’ programs. Activities for the transferred programs are still processed on CARS. The Department of Health and Family Services agreed to set up and remove access to CARS specifically requested by Department of Workforce Development staff. Therefore, Department of Workforce Development became responsible for ensuring access to CARS dataset and resource rules is appropriate.

Recommendation: We recommend the Department of Workforce Development establish procedures to review the appropriateness of CARS access granted to Department of Workforce Development employees.

Management’s Response: The Department of Workforce Development agrees with our recommendations.

Finding WI-98-57 Disaster Recovery and Business Resumption Plan*

Criteria: To minimize disruption that may occur in an emergency, Wisconsin state agencies should have effective disaster recovery and business resumption plans in place.

Condition: The majority of the state agencies do not have full operating disaster recovery and business resumption plans.

Questioned Costs: None

Context: The State has made progress in testing the recovery of its centralized computing systems at an off-site backup location, but it needs to continue efforts for the various agencies to plan for resources needed to resume activity in the event of a disaster.

Effect: Without effective disaster recovery and business resumption plans in place, an emergency could disrupt the State's ability to provide critical services.

Cause: The State has not devoted sufficient resources to the development of its disaster recovery and business resumption plans.

Recommendation: We recommend the agencies move forward to complete their disaster recovery and business resumption plans.

Management's Response: The various agencies agree to continue their disaster and business resumption planning efforts.

Finding WI-98-58 Year 2000 Concerns

Criteria: To ensure state agencies will be able to operate effectively, computer hardware and software should be year 2000 compliant.

Condition: The State is unable to ensure with certainty that state agencies' systems will operate properly in the year 2000.

Questioned Costs: None

Context: State agencies provide many critical functions to the citizens of the State.

Effect: The State is at risk that it will not be able to operate properly and to protect and provide services to citizens.

Cause: The State uses a large number of complex computer systems. Time and resources are needed to ensure all will operate effectively and efficiently in the year 2000.

Recommendation: We recommend state agencies establish plans and monitor progress toward identifying, testing, and implementing required upgrades or changes to ensure critical computer systems will operate properly in the year 2000.

Management's Response: Agency management agrees.

SECTION III—Federal Award Findings and Questioned Costs

OMB Circular A-133 requires that audit findings be presented in sufficient detail for the auditee to prepare a corrective action plan and take corrective action, and for federal agencies and pass-through entities to arrive at a management decision. The specific information that OMB Circular A-133 requires in audit findings can be found in the agency narratives included in the single audit report. The agency narratives also include the agencies' responses and corrective action plans, as well as summaries of findings and questioned costs. The agency narratives discuss the following findings in greater detail. Repeat findings from audit report 98-12 are marked with an asterisk (*).

U.S. DEPARTMENT OF AGRICULTURE

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-11	10.561	State Administrative Matching Grants for Food Stamp Program	Coding Expenditures to Cost Pools	\$635
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<hr/> \$635

U.S. DEPARTMENT OF DEFENSE

Wisconsin Department of Military Affairs

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-42	12.401	National Guard Military Operations and Maintenance Projects	Time and Effort Reporting*	Undetermined
WI-98-43	12.401	National Guard Military Operations and Maintenance Projects	Matching Requirements*	\$1,688
TOTAL U.S. DEPARTMENT OF DEFENSE				<hr/> \$1,688 Plus an Undetermined Amount

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-35	14.239	HOME Investment Partnerships Program	Program Income	\$49,200

Wisconsin Department of Commerce

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-41	14.228	Community Development Block Grants/State's Program	Subrecipient Monitoring*	\$ 0

TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT \$49,200

U.S. DEPARTMENT OF LABOR

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-12	17.246	Employment and Training Assistance—Dislocated Workers	Federal Reporting	\$ 0
WI-98-13	17.246	Employment and Training Assistance—Dislocated Workers	Advances to Subrecipients	0
WI-98-12	17.250	Job Training Partnership Act	Federal Reporting	0
WI-98-13	17.250	Job Training Partnership Act	Advances to Subrecipients	0

TOTAL U.S. DEPARTMENT OF LABOR \$ 0

U.S. DEPARTMENT OF TRANSPORTATION

Wisconsin Department of Transportation

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-33	20.106	Airport Improvement Program	Cash Management Improvement Act*	\$ 0
WI-98-31	20.205	Highway Planning and Construction	Contractor Recoveries	0
WI-98-32	20.600	State and Community Highway Safety	Debarment and Suspension*	0
WI-98-34	20.600	State and Community Highway Safety	Capital Equipment Inventory*	0
WI-98-34	20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	Capital Equipment Inventory*	0
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<hr/> \$ 0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

University Of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-18		Marshall Space Flight Center	Allowable Costs	\$6,538
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				<hr/> \$6,538

NATIONAL SCIENCE FOUNDATION

University Of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-18	47.078	Polar Program	Allowable Costs	\$1,997
TOTAL NATIONAL SCIENCE FOUNDATION				<hr/> \$1,997

U.S. ENVIRONMENTAL PROTECTION AGENCY

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-39	66.432	State Public Water System Supervision	Reconciliation of CARS and WiSMART*	\$872 Plus an Undetermined Amount

TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY

\$872
Plus an
Undetermined
Amount

U.S. DEPARTMENT OF EDUCATION

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-22	84.038	Perkins Loan Program	Loan Assignments	\$ 0
WI-98-23	84.038	Perkins Loan Program	Collection Agencies	0

University of Wisconsin-Oshkosh

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-24		Various Student Financial Aid Programs	Federal Reporting*	\$ 0

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-25		Various Student Financial Aid Programs	Refunds and Overpayments*	\$1,085 Plus an Undetermined Amount

University of Wisconsin-River Falls

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-27	84.038	Perkins Loan Program	Loan Collection System	\$ 0
WI-98-28	84.038	Perkins Loan Program	Loan Assignments	0
WI-98-29	84.038	Perkins Loan Program	Collection Agencies	0
WI-98-30	84.038	Perkins Loan Program	Late Fee Assessments	0

TOTAL U.S. DEPARTMENT OF EDUCATION

\$ 1,085
Plus an
Undetermined
Amount

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-4	93.777	State Survey and Certification of Health Care Providers and Suppliers	Reconciliation of Quarterly Report to FCM System	\$ 0
WI-98-2	93.778	Medical Assistance Program	ADP Risk Analysis and System Security Review	0
WI-98-4	93.778	Medical Assistance Program	Reconciliation of Quarterly Report to FCM System	0
WI-98-3	93.778	Medical Assistance Program	Claim Overpayment	\$ 87 Plus an Undetermined Amount

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-10	93.558	Temporary Assistance for Needy Families	Duplicate Reimbursements	\$ 0
WI-98-11	93.558	Temporary Assistance for Needy Families	Coding Expenditures to Cost Pools	3,353

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-11	93.563	Child Support Enforcement	Coding Expenditures to Cost Pools	1,078
WI-98-14	93.563	Child Support Enforcement	Access to KIDS Database	0
WI-98-15	93.563	Child Support Enforcement	Access to KIDS Database Tables	0
WI-98-16	93.563	Child Support Enforcement	Access to KIDS User Input Screens	0
WI-98-11	93.566	Refugee and Entrant Assistance— State Administered Programs	Coding Expenditures to Cost Pools	1,835
WI-98-9	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Cash Management	0
WI-98-11	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	Coding Expenditures to Cost Pools	\$1,165

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-18		Department of Health and Human Services Grant	Allowable Costs	\$ 438

Wisconsin Higher Educational Aids Board

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-44	93.108	Health Education Assistance Loan Program	Loan Collection and Reporting	\$ 0

TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

\$ 7,956
Plus an
Undetermined
Amount

WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-37	93.568	Low-Income Home Energy Assistance subgrant	Unallowable Overhead Costs Charged to Subgrants*	\$ 10,728
TOTAL WISCONSIN DEPARTMENT OF HEALTH AND FAMILY SERVICES				<hr/> \$ 10,728

WISCONSIN DEPARTMENT OF COMMERCE

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-37	14.228	Community Development Block Grants/State's Program subgrant	Unallowable Overhead Costs Charged to Subgrants*	\$ 11,520
TOTAL WISCONSIN DEPARTMENT OF COMMERCE				<hr/> \$ 11,520

COUNCIL OF GREAT LAKES GOVERNORS

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-37	81.079	Regional Biomass Energy Programs subgrant	Unallowable Overhead Costs Charged to Subgrants*	\$ 1,656
TOTAL COUNCIL OF GREAT LAKES GOVERNORS				<hr/> \$ 1,656

NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS

Wisconsin Department of Health and Family Services

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-1		Multiple Grants	Cash Management	\$ 0

WI-98-5	Multiple Grants	Property Management*	0
WI-98-6	Multiple Grants	Subreipient Monitoring*	0
WI-98-7	Multiple Grants	Quality Control Reviews*	0

Wisconsin Department of Workforce Development

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-8		Multiple Grants	Cash Management	\$170,300
WI-98-17		Multiple Grants	Public Assistance Cost Allocation Plan*	0

University of Wisconsin-Madison

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-19		Multiple Grants	Cost-share Monitoring	\$ 0
WI-98-20		Multiple Grants	Suspension and Debarment Certifications	0
WI-98-21		Multiple Grants	Airline Ticket Procurement*	0

University of Wisconsin-Platteville

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-26		Multiple Grants	Property Management	\$ 0

Wisconsin Department of Administration

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-37		Multiple Grants	Unallowable Costs Included in Indirect Cost Pool*	Undetermined
WI-98-36		Multiple Grants	Unallowable Costs Included in the Statewide Cost Allocation Plan	\$29,299 to \$43,948

Wisconsin Department of Natural Resources

<u>Finding Number</u>	<u>CFDA Number</u>	<u>Grant</u>	<u>Finding</u>	<u>Amount Questioned</u>
WI-98-38		Multiple Grants	Cash Management	\$ 0
WI-98-39		Multiple Grants	Reconciliation of CARS and WiSMART*	Undetermined
WI-98-40		Multiple Grants	Property Management*	0
TOTAL NONCOMPLIANCE FINDINGS AFFECTING MULTIPLE GRANTS				\$199,599 Plus an Undetermined Amount
TOTAL QUESTIONED COSTS FOR THE STATE OF WISCONSIN				\$293,474 Plus an Undetermined Amount

